

G. F. Higgins, Inc. S. A.

825 Washington Street
Pembroke, MA 02359
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To whom it may concern:

G.F. Higgins has a pre existing relationship with the principals of IMA Ltd. We have been purchasing shrimp and lobster from them for several years under a private label program.

We have an agreement to buy all production of shrimp (400t) and lobster from IMA Ltd at a mutually beneficial price based on current market conditions. G.F. Higgins has the financing available to purchase this shrimp and lobster from IMA Ltd.

Our relationship with IMA Ltd is exclusive, we do not purchase any product from Brazil other than what we buy from IMA Ltd. This amount, to date, has only been limited by the amount of product that IMA Ltd can supply.

I hope this short letter has been helpful.

Sincerely,



Thomas Higgins, President

Exhibit No. Depts' J 12
265/9/07
FINK & CARNEY
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